

SOE 06 2522-10

4/18/05



ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending
June 30, ~~2007~~
2008

☒ BUDGET 53A-19-101

6/12/07

Date of Hearing

8/15/07

Date of Adoption

☐ ACTUAL 53A-3-404

8/15/07

Last Date Budget Amended by Board

27 So. Sanpete

Entity

R. Paul Gottfredson

6/12/07

Prepared by

Date

paul.gottfredson@ssanpete.k12.ut.us
email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

R. Paul Gottfredson
Signature of Business Administrator:

6/12/07

Date

Return the Budget report (paper copy)
by July 15 (Aug 15) to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the Actual report by October 1 to:

1. School Finance & Statistics

Von Hortin

von.hortin@schools.utah.gov

2. Utah State Auditor

c/o Kent Godfrey

Utah State Capitol Complex

East Office Building, Suite E310

Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

6/8/07

27 So. Sanpete 10 GENERAL FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,762,575	1,726,000	1,731,963	1,730,000
1200 Local Governmental Units Other Than LEAs	255,383	250,000	274,500	300,000
1310 Tuition From Pupils or Parents	3,681	8,000	7,856	8,000
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents	25,758	8,000	7,995	8,000
1420 Transportation Fees From Other LEAs Within the State	-	-		
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	121,623	80,000	145,952	90,000
1700 Student Activities				
1900 Other Revenues From Local Sources	71,209	50,000	68,450	70,000
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)	14,267	15,000	14,352	15,000
1950 Other Revenues From Other School Districts	-	80,000	75,000	75,000
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous		75,000	76,000	75,000
TOTAL REVENUES FROM LOCAL SOURCES	2,254,496	2,292,000	2,402,068	2,371,000
3000 REVENUES FROM STATE SOURCES				
Minimum School Programs (From District Summary-Final)				
Regular Basic Programs				
3010 Regular School Program K-12	5,937,507	6,149,854	6,149,854	6,489,446
3015 Necessary Existent Small Schools	559,015	543,001	543,001	622,524
3020 Professional Staff	662,174	709,443	709,443	753,868
3025 Administrative Costs	109,440	116,016	116,016	120,672
Restricted Basic Programs				
3105 Special Education -- Add-On	1,051,059	1,043,006	1,043,006	938,476
3110 Special Education -- Self-Contained	165,617	120,098	120,098	102,528
3120 Extended Year Program -- Severely Disabled	30,079	31,887	5,784	6,177
3125 Special Education -- State Programs	180,332	200,000	219,652	200,000
3155 Applied Technology -- Add-On	334,239	428,006	428,006	450,706
3160 Applied Technology -- Set-Aside	36,008	36,809	36,809	20,704
3230 Class Size Reduction (State Funds)	374,942	354,916	354,916	388,915
TOTAL BASIC SCHOOL PROGRAM GENERATED	9,440,412	9,733,036	9,726,585	10,094,016
Other Minimum School Programs				
3211 Gifted and Talented	11,612	11,468	11,468	12,352
3212 Advanced Placement				
3213 Concurrent Enrollment	54,449	68,448	68,448	76,068
3215 At-Risk -- Regular Program	45,059	45,042	45,042	47,153
3218 At-Risk -- Homeless and Minority	5,409	5,000	5,234	5,000
3219 At-Risk -- MESA				
3220 At-Risk -- Gang Prevention				
3221 At-Risk -- Youth-in-Custody	291,214	262,379	262,379	200,000
3255 Quality Teaching Block Grant	399,490	405,081	405,081	459,561
3260 Local Discretionary Block Grant	162,841	153,007	153,007	153,815
3270 Interventions for Student Success Block Grant	113,244	114,214	114,214	122,609
3405 Social Security and Retirement	1,769,130	1,895,723	1,890,048	1,918,899
3415 Pupil Transportation	494,792	502,104	505,167	606,498
3423 Out-of-State Tuition				
3466 Highly Impacted Schools				
3471 Guarantee on Transportation Levy	7,261	7,261	7,261	7,000
3520 School Land Trust Program	103,628	135,000	134,698	155,126
3521 Electronic High School				
3555 Voted Leeway	605,825	690,000	689,682	842,189
3560 Board Leeway	151,457	173,000	172,421	210,547
3805 K-3 Reading Achievement	137,860	145,000	145,143	162,460
3522 Job Enhancement				
3867 Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED	13,793,683	14,345,763	14,335,878	15,073,293
Less Basic Local Levy	732,101	741,030	741,000	632,662
TOTAL STATE SUPPORT AMOUNT *	13,061,582	13,604,733	13,594,878	14,440,631
Other State Sources				
3700 Other Revenues From State Sources (Non-MSP)	18,369	46,000	46,435	46,253
3710 Driver Education (Behind-the-Wheel)	44,315	20,000	17,500	20,000
10 General Fund				

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27 So. Sanpete 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	65,868	80,000	78,118	100,000
3900	Revenues From Other State Agencies	49,371	10,000	10,000	10,000
TOTAL REVENUES FROM STATE SOURCES		13,239,505	13,760,733	13,746,931	14,616,884

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

4000 REVENUES FROM FEDERAL SOURCES					
4101	Impact Aid (Title VII)				
4190	Other Unrestricted Revenue Direct From Federal				
4200	Unrestricted Federal Revenue Through State				
4300	Restricted Revenue Direct From Federal				
4500	Restricted Federal Through State	10,000	8,000	5,000	5,000
4520	Programs for the Disabled (IDEA)	689,545	650,000	654,235	650,000
4530	Applied Technology Education	47,728	50,000	40,181	40,000
4600	Other Restricted Federal Through State	15,593	20,000	20,000	20,000
4700	Federal Received Through Other Agencies	147,660	115,000	111,429	150,000
4800	No Child Left Behind (NCLB)	652,384	635,000	632,581	700,000
4810	Federal Forest Service (in Lieu of Tax)	13,278	13,000	13,000	13,000
TOTAL REVENUES FROM FEDERAL SOURCES		1,576,188	1,491,000	1,476,426	1,578,000
TOTAL REVENUES, 10 GENERAL FUND		17,070,189	17,543,733	17,625,425	18,565,884

EXPENDITURES

1000 INSTRUCTION					
131	Salaries - Teachers	6,524,038	7,626,924	6,980,721	7,399,564
132	Salaries - Substitute Teachers	129,764	140,145	135,000	150,000
161	Salaries - Teacher Aides and Paraprofessionals	933,570	1,008,256	1,008,000	926,974
100	Salaries - All Other	166,887	180,238	175,000	180,000
Total Salaries (100)		7,754,259	8,955,563	8,298,721	8,656,538
210	Retirement	1,127,378	1,190,000	1,175,000	1,180,000
220	Social Security	604,137	690,000	675,000	671,670
240	Insurance (Health/Dental/Life)	1,816,095	1,800,000	1,790,000	1,993,500
200	Other Benefits	21,924	25,000	25,000	25,000
Total Benefits (200)		3,569,534	3,705,000	3,665,000	3,870,170
300	Purchased Professional and Technical Services	65,920	65,000	54,000	55,000
400	Purchased Property Services	297,476	250,000	237,000	250,000
500	Other Purchased Services				
561	Tuition to Other School Districts Within the State				
562	Tuition to Other School Districts Outside the State				
563	Tuition to Private Schools				
564	Tuition to Educational Service Agencies Within the State				
565	Tuition to Educational Service Agencies Outside the State				
566	Tuition to Charter Schools				
567	Tuition to School Districts for Voucher Payments				
569	Tuition--Other				
Total Other Purchased Services (500)		-	-	-	-
600	Supplies	436,000	470,000	467,000	500,000
641	Textbooks	53,908	150,000	143,133	150,000
Total Supplies (600)		489,908	620,000	610,133	650,000
700	Property (Instructional Equipment)	8,471	75,000	74,824	75,000
800	Other Objects				
810	Dues and Fees				
Total Other Objects (800)		-	-	-	-
TOTAL INSTRUCTION (1000)		12,185,568	13,670,563	12,939,678	13,556,708
2000 SUPPORT SERVICES					
2100 SUPPORT SERVICES - STUDENTS					
141	Salaries - Attendance and Social Work Personnel				
142	Salaries - Guidance Personnel	84,280	100,000	98,240	100,000
143	Salaries - Health Services Personnel				
144	Salaries - Psychological Personnel				
152	Salaries - Secretarial and Clerical	187,233	218,400	218,000	220,000
100	Salaries - All Other				
Total Salaries (100)		271,513	318,400	316,240	320,000
210	Retirement	40,378	40,000	33,329	40,000
220	Social Security	22,112	20,000	18,521	22,000
240	Insurance (Health/Dental/Life)	50,345	77,000	76,450	80,000
200	Other Benefits				
Total Other Benefits (200)		112,835	137,000	128,300	142,000

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27 So. Sanpete 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				85,000
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	85,000
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)		384,348	455,400	444,540	547,000
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	111,993	115,000	103,680	115,000
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated				
152	Salaries - Secretarial and Clerical	25,181	29,000	27,532	30,000
162	Salaries - Media Personnel - Noncertificated.	115,258	125,000	124,987	130,000
100	Salaries - All Other				
	Total Salaries (100)	252,432	269,000	256,199	275,000
210	Retirement	18,496	36,000	35,422	40,000
220	Social Security	22,478	20,000	19,599	22,000
240	Insurance (Health/Dental/Life)	74,372	87,000	86,387	95,000
200	Other Benefits				
	Total Benefits (200)	115,346	143,000	141,408	157,000
300	Purchased Professional and Technical Services	5,298	6,000	4,500	5,000
400	Purchased Property Services				
500	Other Purchased Services	8,266	17,000	16,389	17,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	8,266	17,000	16,389	17,000
600	Supplies	59,311	70,000	62,450	70,000
644	Library Books	8,601	16,000	15,723	10,000
650	Periodicals	1,915	2,400	2,150	2,500
660	Audio Visual Materials	310,249	330,000	138,684	150,000
	Total Supplies (600)	380,076	418,400	219,007	232,500
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		761,418	853,400	637,503	686,500
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	149,979	160,000	158,182	170,000
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	14,170	17,000	17,726	18,000
100	Salaries - All Other				
	Total Salaries (100)	164,149	177,000	175,908	188,000
210	Retirement	26,248	27,000	32,787	35,000
220	Social Security	17,327	18,500	18,385	19,000
240	Insurance (Health/Dental/Life)	67,538	65,000	59,549	65,000
200	Other Benefits				
	Total Benefits (200)	111,113	110,500	110,721	119,000
300	Purchased Professional and Technical Services	3,625	3,000	2,939	3,000
400	Purchased Property Services		18,000		15,000
500	Other Purchased Services	34,581	45,000	39,133	45,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	34,581	45,000	39,133	45,000
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL DISTRICT ADMINISTRATION (2300)		313,468	353,500	328,701	370,000
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	466,377	500,000	499,781	500,000
152	Salaries - Secretarial and Clerical	25,181	30,000	27,858	30,000
100	Salaries - All Other				
	Total Salaries (100)	491,558	530,000	527,639	530,000
210	Retirement	68,467	98,000	97,030	100,000

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27 So. Sanpete					
10 GENERAL FUND					
		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
220	Social Security	39,327	47,500	47,219	50,000
240	Insurance (Health/Dental/Life)	79,248	105,000	102,077	100,000
200	Other Benefits				
	Total Benefits (200)	187,042	250,500	246,326	250,000
300	Purchased Professional and Technical Services				
400	Purchased Property Services	26,616	28,500	28,017	29,000
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL SCHOOL ADMINISTRATION (2400)		705,216	809,000	801,982	809,000
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	157,737	170,000	166,883	175,000
210	Retirement	18,632	20,000	19,166	22,000
220	Social Security	14,027	18,000	17,767	15,000
240	Insurance (Health/Dental/Life)	27,432	26,000	25,000	25,000
200	Other Benefits				
	Total Benefits (200)	60,091	64,000	61,933	62,000
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	14,712	16,000	15,269	16,500
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	14,712	16,000	15,269	16,500
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		232,540	250,000	244,085	253,500
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	36,018	55,000	53,000	60,000
100	Salaries - All Other	539,073	550,000	551,578	575,000
	Total Salaries (100)	575,091	605,000	604,578	635,000
210	Retirement	60,390	62,000	62,783	65,000
220	Social Security	41,761	50,000	42,752	45,000
240	Insurance (Health/Dental/Life)	119,978	118,000	105,566	115,676
200	Other Benefits				
	Total Benefits (200)	222,129	230,000	211,101	225,676
300	Purchased Professional and Technical Services	438,200	475,000	465,119	475,000
400	Purchased Property Services				
500	Other Purchased Services	48,307	49,000	48,960	50,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	48,307	49,000	48,960	50,000
600	Supplies	252,523	250,000	240,150	250,000
700	Property	2,415	20,000	19,044	20,000
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		1,538,665	1,629,000	1,588,952	1,655,676
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	10,874	12,000	11,965	12,500
171	Salaries - Supervisors	59,395	63,000	62,700	65,000
172	Salaries - Bus Drivers	198,958	250,000	245,000	250,000
173	Salaries - Mechanics and Other Garage Employees				
174	Salaries - Other (Trainers, etc.)	30,761	30,000	41,577	45,000
	Total Salaries (100)	299,988	355,000	361,242	372,500
210	Retirement	21,846	30,000	29,628	32,500
220	Social Security	14,685	20,000	20,244	23,000
240	Insurance (Health / Accident / Life)	52,422	45,000	43,662	47,000
200	Other Benefits				
	Total Benefits (200)	88,953	95,000	93,534	102,500
400	Purchased Property Services	111,510	110,000	94,500	100,000
591	Services from Other LEAs (In State)	20,227	21,000	19,167	22,000

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27 So. Sanpete 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance				
522	Liability Insurance	1,428	2,750	2,700	2,800
530	Communications (Telephone and Other)	1,320	4,000	3,857	4,000
580	Travel / Per Diem	12,174	12,000	11,481	12,000
591	Services Purchased From Another District Within the State	914	1,500	1,247	1,300
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	36,063	41,250	38,452	42,100
624	Motor Fuel	122,613	125,000	125,434	125,000
625	Natural Gas				
626	Electricity				
600	Other Supplies	4,837	5,000	3,225	5,000
	Total Supplies (600)	127,450	130,000	128,659	130,000
730	Equipment				
732	School Buses				
	Total Property (700)	-	-	-	-
890	Miscellaneous Expenditures	4,689	5,000	3,644	5,000
891	Training	4,283	5,000	4,576	5,000
	Total Other Objects (800)	8,972	10,000	8,220	10,000
TOTAL STUDENT TRANSPORTATION (2700)		672,936	741,250	724,607	757,100
2900 OTHER SUPPORT SERVICES					
100	Salaries	1,432	1,500	-	-
210	Retirement				
220	Social Security				
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies	96.00	400.00	377	400.00
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)		1,528	1,900	377	400
TOTAL SUPPORT SERVICES (2000)		4,610,119	5,093,450	4,770,747	5,079,176
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)					
830	Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND		16,795,687	18,764,013	17,710,425	18,635,884

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers in from Other Funds	290,284	125,000	125,000	25,000
5210	Transfers Out to Other Funds	(60,000)	(40,000)	(40,000)	(40,000)
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				85,000
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		230,284	85,000	85,000	70,000

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE					
1000	Total Local	2,254,496	2,292,000	2,402,068	2,371,000
3000	General Fund	13,239,505	13,760,733	13,746,931	14,266,884

ANNUAL FINANCIAL REPORT

6/8/07

27 So. Sanpete 10 GENERAL FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
4000	Total Federal	1,576,188	1,491,000	1,476,426	1,578,000
TOTAL REVENUES		17,070,189	17,543,733	17,625,425	18,565,884
EXPENDITURES BY OBJECT					
100	Salaries	9,968,159	11,381,463	10,707,410	11,152,038
200	Employee Benefits	4,467,043	4,735,000	4,658,323	4,928,346
300	Purchased Professional and Technical Services	513,043	549,000	526,558	538,000
400	Purchased Property Services	435,602	406,500	359,517	394,000
500	Other Purchased Services	141,929	168,250	158,203	255,600
600	Supplies	1,250,053	1,418,800	1,198,326	1,262,900
700	Property	10,886	95,000	93,868	95,000
800	Other Objects	8,972	10,000	8,220	10,000
TOTAL EXPENDITURES		16,795,687	18,764,013	17,710,425	18,635,884
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		274,502	(1,220,280)	(85,000)	(70,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		230,284	85,000	85,000	70,000
NET CHANGE IN FUND BALANCE		504,786	(1,135,280)	-	-
FUND BALANCE - BEGINNING (From Prior Year)		1,130,494	1,635,280	500,000	500,000
Adjustments to Beginning Fund Balance (Attach Detail)					
FUND BALANCE - ENDING		1,635,280	500,000	500,000	500,000

Explanation (5900 and Adjustment to Beginning Fund Balance)

Line 2100-500 represents \$85,000 revenue transferred in from Fund 23 as a result of the proposed Recreation Tax. This Recreation tax is new funding in FY08 and this revenue is scheduled to offset "recreation" expenses normally expended from general funds.
This is a proposed amount (.0002) and will be voted on at the August 15, 2007 Truth-in-Taxation Hearing.

27 So. Sanpete
21 STUDENT ACTIVITY FUND

BALANCE SHEET

8100 ASSETS

8110 Cash in Banks and On Hand
8120 Investments
8131 Receivables - Other Local
8132 Receivables - Property Taxes
8133 Receivables - State
8134 Receivables - Federal
8135 Due from Other Funds
8140 Inventories
8150 Prepaid Expenditures
8190 Other Assets

Balances at
June 30, 2006

414,974

Balances at
June 30, 2007

New
fy08

TOTAL ASSETS

414,974

9500 LIABILITIES

9505 Negative Cash Balance
9510 Accounts Payable
9530 Accrued Liabilities
9540 Accrued Salaries and Withholdings
9550 Due to Other Funds
9561 Deferred Revenues - Other Local
9562 Deferred Revenues - Property Taxes
9563 Deferred Revenues - State
9564 Deferred Revenues - Federal
9590 Other Liabilities

414,974

TOTAL LIABILITIES

414,974

9800 FUND BALANCES

9841 Reserved for Encumbrances and Commitments
9845 Reserved for Prepaid Expenditures
9848 Reserved for Other
9852 Unreserved, Designated for Unrestricted Programs
9853 Unreserved, Designated for Employee Benefit Obligations
9854 Unreserved, Designated for Other
9859 Unreserved, Undesignated Fund Balance

TOTAL FUND BALANCES

-

TOTAL LIABILITIES AND FUND BALANCES

414,974

27 So. Sanpete
21 STUDENT ACTIVITY FUND

ACTUAL
FY 2006

FINAL
BUDGET
FY 2007

ACTUAL
FY 2007

ORIGINAL
BUDGET
FY 2008

REVENUES

1000 REVENUES FROM LOCAL SOURCES

1310 Tuition from Pupils or Parents
1320 Tuition from Other LEAs Within the State
1330 Tuition from Other LEAs Outside the State
1400 Transportation Fees
1500 Earnings on Investments
1740 Student Fees
1750 School Vending
1800 Community Services Activities
1900 Other Revenues From Local Sources
1940 Textbooks (Sales and Rentals)

TOTAL REVENUES FROM LOCAL SOURCES

-

-

-

-

3000 REVENUES FROM STATE SOURCES

3851 Teacher Supply
3520 School Trust Land
3405 Social Security and Retirement
3900 Revenues from Other State Agencies

TOTAL REVENUES FROM STATE SOURCES

-

-

-

-

4000 REVENUES FROM FEDERAL SOURCES

4900 Other Revenues From Federal Sources

TOTAL REVENUES FROM FEDERAL SOURCES

-

-

-

-

TOTAL REVENUES, 21 STUDENT ACTIVITY FUND

-

-

-

-

EXPENDITURES

1000 INSTRUCTIONAL

100 Salaries
210 Retirement
220 Social Security
240 Insurance (Health/Dental/Life)
200 Other Benefits
Total Benefits (200)
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects
810 Dues and Fees
Total Other Objects (800)

-

-

-

-

TOTAL OTHER SERVICES (1000)

-

-

-

-

2000 SUPPORT SERVICES

100 Salaries
210 Retirement
220 Social Security

(7A.)

240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL SUPPORT SERVICES (2000)		-	-	-	-
3300 COMMUNITY SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)		-	-	-	-
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND		-	-	-	-
OTHER FINANCING					
5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers in from Other Funds				
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER		-	-	-	-
SUMMARY - 21 STUDENT ACTIVITY FUND					
REVENUES BY SOURCE					
1000	Total Local	-	-	-	-
3000	Total State	-	-	-	-
4000	Total Federal	-	-	-	-
TOTAL REVENUES		-	-	-	-
EXPENDITURES BY OBJECT					
100	Salaries	-	-	-	-
200	Employee Benefits	-	-	-	-
300	Purchased Professional and Technical Services	-	-	-	-
400	Purchased Property Services	-	-	-	-
500	Other Purchased Services	-	-	-	-
600	Supplies	-	-	-	-
700	Property	-	-	-	-
800	Other Objects	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) :		-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN FUND BALANCE		-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)		414,974	414,974	414,974	414,974
Adjustment to Beginning Fund Balance (Add Explanation)					
FUND BALANCE - ENDING		414,974	414,974	414,974	414,974
Explanation (5900 and Adjustment to Beginning Fund Balance)					

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27 So. Sanpete 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	-	-	-	85,000
1200 Local Governmental Units Other Than LEAs				
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	45,639	50,000	48,323	50,000
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM LOCAL SOURCES	45,639	50,000	48,323	135,000
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	211,151	205,000	203,092	200,000
3209 Adult High School	330,012	490,000	484,781	450,000
3210 Adult Basic Skills				
3405 Social Security and Retirement				
3900 Revenues from Other State Agencies	1,126,550	1,100,000	1,155,909	1,135,000
TOTAL REVENUES FROM STATE SOURCES	1,667,713	1,795,000	1,843,782	1,785,000
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	71,241	72,000	70,940	70,000
4580 Adult Education				
4900 Other Revenues From Federal Sources		8,444	6,000	6,000
TOTAL REVENUES FROM FEDERAL SOURCES	71,241	80,444	76,940	76,000
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	1,784,593	1,925,444	1,969,045	1,996,000

EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	900,835	983,699	936,200	940,000
210 Retirement	112,685	140,000	132,799	150,000
220 Social Security	60,205	70,000	65,865	72,000
240 Insurance (Health/Dental/Life)	125,079	125,000	114,675	125,000
200 Other Benefits	17,971	22,000	21,320	22,000
Total Benefits (200)	315,940	357,000	334,659	369,000
300 Purchased Professional and Technical Services	27,064	56,000	38,165	40,000
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies	96,318	120,000	101,931	110,000
700 Property	-			
800 Other Objects	1,965	2,000	875	1,000
810 Dues and Fees	107,429	125,000	125,000	125,000
Total Other Objects (800)	109,394	127,000	125,875	126,000
TOTAL OTHER SERVICES (3200)	1,449,551	1,643,699	1,536,830	1,585,000
3300 COMMUNITY SERVICES				
100 Salaries	136,132	180,000	175,763	180,000
210 Retirement	20,572	20,000	17,182	20,000
220 Social Security	13,907	15,000	13,446	15,000
240 Insurance (Health/Dental/Life)	15,138	15,200	14,777	16,000
200 Other Benefits				
Total Benefits (200)	49,617	50,200	45,405	51,000
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	23,162	60,000	60,077	40,000
600 Supplies	41,562	39,000	25,970	30,000
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	250,473	329,200	307,215	301,000

23 Non K-12 Programs Fund

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27 So. Sanpete 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	1,700,024	1,972,899	1,844,045	1,886,000

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds	(290,284)	(125,000)	(125,000)	(25,000)
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				(85,000)
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items	(162,308)			
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(452,592)	(125,000)	(125,000)	(110,000)

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	45,639	50,000	48,323	135,000
3000 Total State	1,667,713	1,795,000	1,843,782	1,785,000
4000 Total Federal	71,241	80,444	76,940	76,000
TOTAL REVENUES	1,784,593	1,925,444	1,969,045	1,996,000
EXPENDITURES BY OBJECT				
100 Salaries	1,036,967	1,163,699	1,111,963	1,120,000
200 Employee Benefits	365,557	407,200	380,064	420,000
300 Purchased Professional and Technical Services	27,064	56,000	38,165	40,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	23,162	60,000	60,077	40,000
600 Supplies	137,880	159,000	127,901	140,000
700 Property	-	-	-	-
800 Other Objects	109,394	127,000	125,875	126,000
TOTAL EXPENDITURES	1,700,024	1,972,899	1,844,045	1,886,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	84,569	(47,455)	125,000	110,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(452,592)	(125,000)	(125,000)	(110,000)
NET CHANGE IN FUND BALANCE	(368,023)	(172,455)	-	-
FUND BALANCE - BEGINNING (From Prior Year)	540,478	172,455	-	-
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	172,455	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

The \$85,000 (lines 1000-1100 and 5000-5900) transfer out is listed on a separate line as the Board discusses the implementation of a Recreation Tax.

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27 So. Sanpete				
31 DEBT SERVICE FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,176,470	690,000	559,845	579,111
1500 Earnings on Investments	15,487	30,000	30,968	30,000
1900 Other Revenues From Local Sources	3,770	200	157	200
TOTAL REVENUES FROM LOCAL SOURCES	1,195,727	720,200	590,970	609,311
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation	-	-	-	-
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	1,195,727	720,200	590,970	609,311

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	88,620	130,000	190,782	144,111
840 Redemption of Principal	435,000	429,245	415,000	435,000
845 Debt Issuance Costs on Refundings	49,524	0		
890 Miscellaneous Expenditures	291	600	658	500
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	573,435	559,845	606,440	579,611

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds	39,733	-		
5130 Issuance of Refunding Bonds	2,415,000			
5140 Payment to Refunded Bonds Escrow	(2,405,209)			
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	49,524	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	1,195,727	720,200	590,970	609,311
3000 Total State	-	-	-	-
TOTAL REVENUES	1,195,727	720,200	590,970	609,311
EXPENDITURES BY OBJECT				
800 Other Objects	573,435	559,845	606,440	579,611
TOTAL EXPENDITURES	573,435	559,845	606,440	579,611
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	622,292	160,355	(15,470)	29,700
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	49,524	-	-	-
NET CHANGE IN FUND BALANCE	671,816	160,355	(15,470)	29,700
FUND BALANCE - BEGINNING (From Prior Year)	7,298	679,114	839,469	823,999
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	679,114	839,469	823,999	853,699

Explanation (5900 and Adjustment to Beginning Fund Balance)

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27 So. Sanpete				
32 CAPITAL PROJECTS FUND	ACTUAL	FINAL	ACTUAL	ORIGINAL
	FY 2006	BUDGET	FY 2007	BUDGET
		FY 2007		FY 2008

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	510,343	1,053,000	1,054,797	1,060,000
1500 Earnings on Investments	58,968	100,000	104,139	75,000
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	569,311	1,153,000	1,158,936	1,135,000
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues		0		
3650 Capital Outlay Foundation	539,058	540,000	528,074	530,000
TOTAL REVENUES, STATE SOURCES	539,058	540,000	528,074	530,000
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	1,108,369	1,693,000	1,687,010	1,665,000

EXPENDITURES

.0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	0	80,000	80,000	80,000
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	80,000	80,000	80,000
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies				
641 Textbooks				
Total Supplies (600)	0	0	0	0
730 Equipment				
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL EXPENDITURES CENTRAL (2500)	0	0	0	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
732 Capital Projects Fund				11

ANNUAL FINANCIAL REPORT

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27 So. Sanpete 32 CAPITAL PROJECTS FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
732	School Buses				
	Total Property (700)	0	0	0	0
	TOTAL STUDENT TRANSPORTATION (2700)	0	0	0	0
2900 OTHER SUPPORT SERVICES (10% of Basic)					
600	Supplies				
730	Equipment				
	TOTAL OTHER SUPPORT (2900)	0	0	0	0
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling				
710	School Sites				
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	0	0	0	0
	TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)	0	0	0	0
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
	TOTAL DEBT SERVICE (5000)	0	0	0	0
	TOTAL EXPENDITURES, 10% OF BASIC PROGRAM	0	0	0	0
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services				
400	Purchased Property Services	233,665	175,000	76,912	200,000
460	Construction and Remodeling	137,470	2,165,107	1,259,568	1,000,000
	Total Property (400)	371,135	2,340,107	1,336,480	1,200,000
500	Other Purchased Services				
600	Supplies - New Buildings				
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	0	0	0	0
710	Land and Improvements	0	575,000	10,000	565,000
720	Buildings	91,886	99,122	95,244	145,000
731	Machinery				
732	School Buses	93,560	100,000	92,167	105,000
733	Furniture and Fixtures	19,353	25,000	20,000	25,000
734	Technology Equipment	20,773	15,000	13,625	15,000
735	Non-Bus Vehicles	71,842	85,000	34,861	30,000
739	Other Equipment	81,858	250,000	19,633	10,000
	Total Property (700)	379,272	1,149,122	285,530	895,000
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
	TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)	750,407	3,489,229	1,622,010	2,095,000
	TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND	750,407	3,569,229	1,702,010	2,175,000

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5110	Face Amount of Bonds Issued				
5120	Premium or Discount on the Issuance of Bonds				
5200	Transfers In from Other Funds				
5401	Transfers Out to Other Funds				
5400	Loan Proceeds	800,000			
32 Capital Projects Fund					

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27 So. Sanpete 32 CAPITAL PROJECTS FUND		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
5300	Proceeds From Sale of Capital Assets	31,800	15,000	15,000	10,000
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000	OTHER ITEMS				
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		831,800	15,000	15,000	10,000

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE					
1000	Total Local	569,311	1,153,000	1,158,936	1,135,000
3000	Total State	539,058	540,000	528,074	530,000
4000	Total Federal	-	-	-	-
TOTAL REVENUES		1,108,369	1,693,000	1,687,010	1,665,000
EXPENDITURES BY OBJECT					
100	Salaries	-	-	-	-
200	Employee Benefits	-	-	-	-
300	Purchased Professional and Technical Services	-	-	-	-
400	Purchased Property Services	-	-	-	-
500	Other Purchased Services	371,135	2,340,107	1,336,480	1,200,000
600	Supplies	-	80,000	80,000	80,000
700	Property	-	-	-	-
800	Other Objects	379,272	1,149,122	285,530	895,000
TOTAL EXPENDITURES		750,407	3,569,229	1,702,010	2,175,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		357,962	(1,876,229)	(15,000)	(510,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		831,800	15,000	15,000	10,000
NET CHANGE IN FUND BALANCE		1,189,762	(1,861,229)	-	(500,000)
FUND BALANCE - BEGINNING (From Prior Year)		1,171,467	2,361,229	500,000	500,000
Adjustment to Beginning Fund Balance (Add Explanation)					
FUND BALANCE - ENDING		2,361,229	500,000	500,000	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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27 So. Sanpete 40 BUILDING RESERVE FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
TOTAL REVENUES, LOCAL SOURCES	0	0	0	0
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

TEST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2005	FINAL BUDGET FY 2006	ACTUAL FY 2006	ORIGINAL BUDGET FY 2007
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)				
40 Building Reserve Fund				

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27 So. Sanpete 49 or 51 FOOD SERVICE FUND

ACTUAL
FY 2006

FINAL
BUDGET
FY 2007

ACTUAL
FY 2007

ORIGINAL
BUDGET
FY 2008

REVENUES

1000 REVENUES FROM LOCAL SOURCES

1500	Earnings on Investments				
1610	Sales to Students				
1620	Sales to Adults	283,274	286,600	277,433	280,000
1690	Other Revenues From Local Sources				
1930	Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES		283,274	286,600	277,433	280,000

3000 REVENUES FROM STATE SOURCES

3700	Miscellaneous State Revenues				
3770	School Lunch	133,331	133,284	130,000	135,000
TOTAL REVENUES, STATE SOURCES		133,331	133,284	130,000	135,000

4000 REVENUES FROM FEDERAL SOURCES

4571	Lunch Reimbursement	81,138	70,000	78,410	80,000
4572	Lunch Reimbursement (Free and Reduced Meals)	398,994	400,000	387,565	400,000
4573	Special Milk Reimbursement	3,994	4,000	3,817	4,000
4574	Breakfast Reimbursement	52,751	50,000	53,000	55,000
4575	Child and Adult Care Food Program	3,014	3,000	2,263	3,000
4578	NET (Nutritional Education and Training Program)				
4579	Other Child Nutrition Program Revenue	60,539	60,000	67,125	60,000
4970	Donated Commodities				
TOTAL REVENUES, FEDERAL SOURCES		600,430	587,000	592,180	602,000

TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND		1,017,035	1,006,884	999,613	1,017,000
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EXPENSES/EXPENDITURES

3100 FOOD SERVICES

100	Salaries	412,965	514,204	454,580	452,000
210	Retirement	54,560	60,000	58,485	60,000
220	Social Security	31,592	35,000	36,066	40,000
240	Insurance (Health/Dental/Life)	166,711	164,000	167,225	175,000
200	Other Benefits	6,250	6,250	6,824	7,000
	Total Benefits (200)	259,113	265,250	268,600	282,000
300	Purchased Professional and Technical Services	4,142	4,500	4,659	5,000
400	Purchased Property Services				
500	Other Purchased Services				
600	Non-Food Supplies				
630	Food	311,017	300,000	294,324	300,000
	Total Supplies (600)	311,017	300,000	294,324	300,000
700	Property		5,000	4,659	5,000
780	Depreciation - Enterprise Funds				
	Total Property (700)	0	5,000	4,659	5,000
800	Other Objects	13,124	13,500	12,791	13,000
810	Dues and Fees				
	Total Other Objects (800)	13,124	13,500	12,791	13,000

TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND		1,000,361	1,102,454	1,039,613	1,057,000
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)

5200	Transfers In from Other Funds	60,000	40,000	40,000	40,000
5210	Transfers Out to Other Funds				
5900	Other Financing Sources (Uses) (Add Explanation)				

6000 OTHER ITEMS

6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				

TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		60,000	40,000	40,000	40,000
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE					
1000	Total Local	283,274	286,600	277,433	280,000
3000	Total State	133,331	133,284	130,000	135,000
4000	Total Federal				

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27 So. Sanpete 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
4000 Total Federal	600,430	587,000	592,180	602,000
TOTAL REVENUES	1,017,035	1,006,884	999,613	1,017,000
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	412,965	514,204	454,580	452,000
200 Employee Benefits	259,113	265,250	268,600	282,000
300 Purchased Professional and Technical Services	4,142	4,500	4,659	5,000
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	311,017	300,000	294,324	300,000
700 Property	-	5,000	4,659	5,000
800 Other Objects	13,124	13,500	12,791	13,000
TOTAL EXPENSES/EXPENDITURES	1,000,361	1,102,454	1,039,613	1,057,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	16,674	(95,570)	(40,000)	(40,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	60,000	40,000	40,000	40,000
NET CHANGE IN NET ASSETS / FUND BALANCE	76,674	(55,570)	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	(21,104)	55,570	-	-
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	55,570	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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27 So. Sanpete OTHER GOVERNMENTAL AND ENTERPRISE FUNDS				
BALANCE SHEET		Balances at June 30, 2006		Balances at June 30, 2007
8100 ASSETS				
8110	Cash in Banks and On Hand	-		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due from Other Funds	-		-
8140	Inventories	-		-
8150	Prepaid Expenditures / Expenses	-		-
8190	Other Current Assets	-		-
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds	-		-
8300	Other Assets - Enterprise Funds	-		-
TOTAL ASSETS		-		-
9500 LIABILITIES				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Current Liabilities	-		-
9600	Long-term Liabilities - Enterprise Funds	-		-
TOTAL LIABILITIES		-		-
9800 NET ASSETS / FUND BALANCES				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt	-		-
9820	Restricted Net Assets	-		-
9830	Unrestricted Net Assets	-		-
Fund Balances of Governmental Funds:				
9841	Reserved for Encumbrances and Commitments	-		-
9842	Reserved for Inventories	-		-
9848	Reserved for Other	-		-
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	-		-
TOTAL NET ASSETS / FUND BALANCES		-		-
TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES		-		-

27 So. Sanpete OTHER GOVERNMENTAL AND ENTERPRISE FUNDS		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
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REVENUES

1000 REVENUES FROM LOCAL SOURCES					
1200	Local Governmental Units Other Than LEAs				
1300	Tuition				
1500	Earnings on Investments				
1700	District Activities				
1750	Enterprise Activities (School Vending and Stores)				
1800	Community Services Activities				
1900	Other Revenues From Local Sources				
1910	Other Governmental and Enterprise Funds				

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27 So. Sanpete OTHER GOVERNMENTAL AND ENTERPRISE FUNDS		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
1920	Contributions and Donations From Private Sources				
1930	Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970	Operating Revenues - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES		0	0	0	0
3000 REVENUES FROM STATE SOURCES					
3700	Miscellaneous State Revenues				
3900	Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES		0	0	0	0
4000 REVENUES FROM FEDERAL SOURCES					
4100	Unrestricted Revenue Direct From Federal				
4200	Unrestricted Revenue Through State				
4300	Restricted Revenue Direct From Federal				
4400	Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES		0	0	0	0
TOTAL REVENUES, OTHER FUNDS		0	0	0	0

EXPENSES/EXPENDITURES

1000 INSTRUCTION					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies				
700	Property				
780	Depreciation-Enterprise Funds				
	Total Property (700)	0	0	0	0
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	0	0	0	0
TOTAL INSTRUCTION (1000)		0	0	0	0
2000 SUPPORT SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies				
700	Property				
780	Depreciation-Enterprise Funds				
	Total Property (700)	0	0	0	0
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	0	0	0	0
TOTAL SUPPORT SERVICES (2000)		0	0	0	0
3000 NONINSTRUCTIONAL SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	0	0	0	0
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies				
700	Property				
780	Depreciation-Enterprise Funds				
Other Governmental and Enterprise Funds					

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27 So. Sanpete OTHER GOVERNMENTAL AND ENTERPRISE FUNDS		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
Total Property (700)		0	0	0	0
800	Other Objects				
810	Dues and Fees				
Total Other Objects (800)		0	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)		0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS		0	0	0	0

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200	Transfers in from Other Funds			
5201	Transfers Out to Other Funds			
5400	Loan Proceeds			
5500	Capital Leases Proceeds			
5900	Other Financing Sources (Uses) (Add Explanation)			
6000 OTHER ITEMS				
6100	Capital Contributions			
6300	Special Items			
6400	Extraordinary Items			
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000	Total Local	-	-	-
3000	Total State	-	-	-
4000	Total Federal	-	-	-
TOTAL REVENUES		-	-	-
EXPENSES / EXPENDITURES BY OBJECT				
100	Salaries	-	-	-
200	Employee Benefits	-	-	-
300	Purchased Professional and Technical Services	-	-	-
400	Purchased Property Services	-	-	-
500	Other Purchased Services	-	-	-
600	Supplies	-	-	-
700	Property	-	-	-
800	Other Objects	-	-	-
TOTAL EXPENSES / EXPENDITURES		-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES		-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE		-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)				
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING		-	-	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)

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27 So. Sanpete SUMMARY - ALL FUNDS		ACTUAL FY 2006	FINAL BUDGET FY 2007	ACTUAL FY 2007	ORIGINAL BUDGET FY 2008
REVENUES BY SOURCE					
1000	Total Local	4,348,447	4,501,800	4,477,730	4,530,311
3000	Total State	15,579,607	16,229,017	16,248,787	17,066,884
4000	Total Federal	2,247,859	2,158,444	2,145,546	2,256,000
TOTAL REVENUES		22,175,913	22,889,261	22,872,063	23,853,195
EXPENDITURES BY OBJECT					
100	Salaries	11,418,091	13,059,366	12,273,953	12,724,038
200	Employee Benefits	5,091,713	5,407,450	5,306,987	5,630,346
300	Purchased Professional and Technical Services	544,249	609,500	569,382	583,000
400	Purchased Property Services	806,737	2,746,607	1,695,997	1,594,000
500	Other Purchased Services	165,091	308,250	298,280	375,600
600	Supplies	1,698,950	1,877,800	1,620,551	1,702,900
700	Property	390,158	1,249,122	384,057	995,000
800	Other Objects	704,925	710,345	753,326	728,611
TOTAL EXPENDITURES		20,819,914	25,968,440	22,902,533	24,333,495
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		1,355,999	(3,079,179)	(30,470)	(480,300)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		719,016	15,000	15,000	10,000
NET CHANGE IN FUND BALANCE		2,075,015	(3,064,179)	(15,470)	(470,300)
FUND BALANCE - BEGINNING (From Prior Year)		3,243,607	5,318,622	2,254,443	2,238,973
Adjustments to Beginning Fund Balance		-	-	-	-
FUND BALANCE - ENDING		5,318,622	2,254,443	2,238,973	1,768,673

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27 So. Sanpete

Detail Schedule of Property Tax

2005-2006		2006-2007			2007-2008	
TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED

10 GENERAL FUND

Basic Program (53A-17a-135)	.001720	732,101	.001515	650,000	650,130	.001515	650,000
Voted Leeway (53A-17a-133)	.001560	663,998	.001600	685,000	686,606	.001600	685,000
Board Leeway (53A-17a-134) (Class Size Reduction)	.000390	166,000	.000400	170,000	171,650	.000400	170,000
Board Leeway (53A-17a-151) (Reading Program)	.000121	51,503	.000121	50,000	51,924	.000121	52,000
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000293	124,712	.000300	128,000	128,740	.000300	130,000
Tort Liability (63-30-27)							
Redemptions - Basic Levy							
Redemptions - Voted Leeway							
Redemptions - Special Transportation							
Redemptions - Tort Liability							
Redemptions - Reading Levy							
Vehicle Fees in Lieu of Tax (59-2-405) - Basic							
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.							
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.	.000057	24,261	.000100	43,000	42,913	.000100	43,000
Vehicle Fees in Lieu of Tax - Voted Leeway							
Vehicle Fees in Lieu of Tax - Reading							
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.004141	1,762,575	.004036	1,726,000	1,731,963	.004036	1,730,000

23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)					.000200	85,000
Vehicle Fees in Lieu of Tax (59-2-405)						
Tax Sales and Redemptions & Other	xxx		xxx		xxx	
Judgement Recovery (59-2-1328)						
Tax Refunds	xxx		xxx		xxx	
TOTAL NON K-12 FUND NO. 23	.000000	0	.000000	0	.000200	85,000

31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	.002764	1,176,470	.001610	690,000	559,845	.001610	579,111
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.002764	1,176,470	.001610	690,000	559,845	.001610	579,111

32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)							
10% of Basic (53A-17a-145)	.000256	108,964	.000253	108,000	108,569	.000253	110,000
Voted Capital (53A-16-110)	.000943	401,379	.002205	945,000	946,228	.002205	950,000
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found							
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic							
Tax Sales and Redemptions Cap Foundation	xxx		xxx			xxx	
Tax Sales and Redemptions 10% of Basic							
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.001199	510,343	.002458	1,053,000	1,054,797	.002458	1,060,000

TOTAL OF ALL FUNDS

TOTALS - ALL FUNDS	.008104	3,449,388	.008104	3,469,000	3,346,605	.008304	3,454,111
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